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RECORDATION NO.

26344-18

FILED

May 15, 2006

MAY 15 06

12-57 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: BNSF Railway Company
Leveraged Lease Financing
BNSF 2006-J

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of the Memorandum of Lease Assignment (BNSF 2006-J), dated as of May 17, 2006, among Wells Fargo Bank Northwest, National Association, as indenture trustee (the "*Indenture Trustee*" or the "*Assignee*"), and U.S. Bank Trust National Association, not in its individual capacity, but solely as owner trustee of the BNSF 2006-J Statutory Trust (the "*Owner Trustee*" or the "*Assignor*"), a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement (BNSF 2006-J), dated as of May 17, 2006, between the Owner Trustee, as Lessor, and BNSF Railway Company, as Lessee, which is being submitted for recording concurrently therewith.

The names and addresses of the parties to the enclosed document are as follows:

Indenture Trustee and Assignee:	Wells Fargo Bank Northwest, National Association 299 South Main Street, 12th Floor MAC: U1228-120 Salt Lake City Utah 84111 Attention: Corporate Trust Department
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Owner Trustee and Assignor:	U.S. Bank Trust National Association 225 Asylum Street, 23 rd Floor Hartford, Connecticut 06103 Attention: Corporate Trust Services
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CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Lease Assignment consists of 100 Mill Gondola Cars bearing the reporting marks within the series BNSF 518500 through BNSF 518599, inclusive; all as specifically described in Exhibit A attached hereto.

A short summary of the document to appear in the index follows:

Memorandum of Lease Assignment (BNSF 2006-J) among Wells Fargo Bank Northwest, National Association, as Indenture Trustee and U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2006-J Statutory Trust.

A fee of thirty-three dollars (\$33.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord, Esq.
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, D.C. 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-2991).

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

Enclosures

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Mill Gondola Cars	100	BNSF 518500 through BNSF 518599, inclusive

**MEMORANDUM OF LEASE ASSIGNMENT
(BNSF 2006-J)**

MAY 15 '06

12:57 PM

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Assignment, made and entered into as of May 17, 2006, by and between U.S. Bank Trust National Association, a national banking association, not in its individual capacity, but solely as Owner Trustee ("*Owner Trustee*") of the BNSF 2006-J Statutory Trust, and Wells Fargo Bank Northwest, National Association, a national banking association, as Indenture Trustee ("*Indenture Trustee*").

WITNESSETH:

1. The Owner Trustee and BNSF Railway Company ("*Lessee*") have entered into an Equipment Lease Agreement (BNSF 2006-J), dated as of May 1, 2006, and Lease Supplement No. 1 thereto, dated May 17, 2006, covering certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

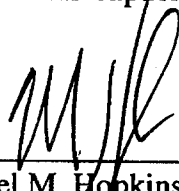
2. Memoranda of said Equipment Lease Agreement and of said Lease Supplement No. 1 were recorded with the Surface Transportation Board on May __, 2006 at ____ .m. and ____ .m., respectively, under recordation numbers ____ and ____, respectively, pursuant to Section 11301 of Title 49 of the United States Code.

3. The undersigned have entered into that certain Trust Indenture and Security Agreement (BNSF 2006-J), dated as of May 1, 2006, and Trust Indenture Supplement No. 1 thereto, dated May 17, 2006, pursuant to which U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee, has assigned the aforesaid Equipment Lease Agreement, the aforesaid Lease Supplement No. 1, and the rents and other proceeds therefrom (with certain exceptions) to Wells Fargo Bank Northwest, National Association, as Indenture Trustee.

4. Memoranda of said Trust Indenture and Security Agreement and of said Trust Indenture Supplement No. 1 were recorded with the Surface Transportation Board on May __, 2006 at ____ .m. and ____ .m., respectively, under recordation numbers ____ and ____, respectively, pursuant to Section 11301 of Title 49 of the United States Code.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By 
Name: Michael M. Hopkins
Title: Vice President

Executed on this 5th day of May, 2006.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By _____
Name: Brett R. King
Title: Vice President

Executed on this ____ day of May, 2006.

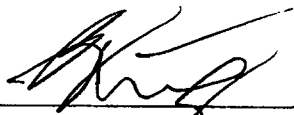
IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease Assignment to be duly executed by their respective officers duly authorized on the date and year first above written.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By _____
Name: Michael M. Hopkins
Title: Vice President

Executed on this ____ day of May, 2006.

WELLS FARGO BANK NORTHWEST, NATIONAL
ASSOCIATION

By  _____
Name: Brett R. King
Title: Vice President

Executed on this 5th day of May, 2006.

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD)

On this, the 5 day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on May 5, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Susan P. McNally
Name: SUSAN P. McNALLY
Notary Public NOTARY PUBLIC
My Commission Expires COMMISSION EXPIRES MARCH 31, 2010
Residing in Connecticut

STATE OF UTAH)
COUNTY OF SALT LAKE)

On this, the ____ day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Brett R. King, who being by me duly sworn, says that he is the Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on May ____, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: _____
 Notary Public
 My Commission Expires: _____
 Residing in _____

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) SS.:

On this, the ____ day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on May ____, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

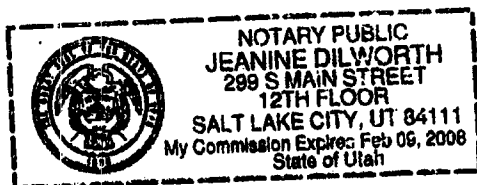
IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

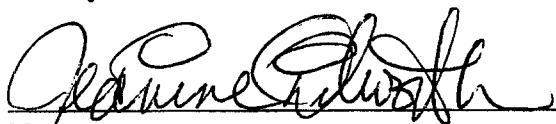
Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF UTAH)
)
COUNTY OF SALT LAKE) SS.:

On this, the 5th day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Brett R. King, who being by me duly sworn, says that he is the Vice President of WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, that said instrument was signed on May 5, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.





Name:
Notary Public
My Commission Expires:
Residing in _____

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Mill Gondola Cars	100	BNSF 518500 through BNSF 518599, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/15/06



Robert W. Alvord